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मध्यप्रदेश राजपत्र

(असाधारण)

प्राधिकार से प्रकाशित

क्रमांक 285]

भोपाल, सोमवार, दिनांक 21 मई 2018—वैशाख 31, शक 1940

वाणिज्यिक कर विभाग
मंत्रालय, वल्लभ भवन, भोपाल

Bhopal, the 21st May 2018

No. F-A 3-15-2018-I-V(47).—In exercise of the powers conferred by Section 164 of the Madhya Pradesh Goods and Services Tax Act, 2017 (19 of 2017), the State Government hereby makes the following rules further to amend the Madhya Pradesh Goods and Services Tax Rules, 2017, namely :—

AMENDMENTS

1. **Amendment in rule 89.**—After sub-rule 4B in rule 89 of Madhya Pradesh Goods and Services Tax Rules, 2018, herein after referred to as said rules, the following shall be substituted, for sub-rule (5), namely :—

"(5). In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula :—

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC—
Adjusted Total Turnover} — tax payable on such inverted rated supply of goods and services.

Explanation.—For the purposes of this sub-rule, the expressions.—

(a) "Net ITC" shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and

(b) "Adjusted Total turnover" shall have the same meaning as assigned to it in sub-rule (4).";

2. **Substitution for rule 97.**—The existing rule 97 of the said rules shall be substituted by the following, namely :—

"97. **Consumer Welfare Fund.**—(1) All amounts of state tax and income from investment along with other monies specified Section 57 of the Madhya Pradesh Goods and Services Tax Act, 2017 (No. 19 of 2017) shall be credited to the fund:

Provided that an amount equivalent to fifty per cent. of the the amount of integrated tax determined under sub-section (5) of Section 54 of the Madhya Pradesh Goods and Services Tax Act, 2017, read with Section 20 of the Integrated Goods and Services Tax Act, 2017, shall be deposited in the Fund.

- (2) Where any amount, having been credited to the Fund, is ordered or directed to be paid to any claimant by the proper officer, appellate authority or court, the same shall be paid from the Fund.
- (3) Accounts of the Fund maintained by the Central Government shall be subject to audit by the Comptroller and Auditor General of India.
- (4) The Government shall, by an order, constitute a Standing Committee (hereinafter referred to as the 'Committee') with a Chairman, a Vice-Chairman, a Member Secretary and such other members as it may deem fit and the Committee shall make recommendations for proper utilization of the money credited to the Fund for welfare of the consumers.
- (5) (a) The Committee shall meet as and when necessary, generally four times in a year;
- (b) the Committee shall meet at such time and place as the Chairman, or in his absence, the Vice-Chairman of the Committee may deem fit;
- (c) the meeting of the Committee shall be presided over by the Chairman, or in his absence, by the Vice-Chairman;
- (d) the meeting of the Committee shall be called, after giving at least ten days' notice in writing to every member;
- (e) the notice of the meeting of the Committee shall specify the place, date and hour of the meeting and shall contain statement of business to be transacted thereat;
- (f) no proceeding of the Committee shall be valid, unless it is presided over by the Chairman or Vice-Chairman and attended by a minimum of three other members.
- (6) The Committee shall have powers.—
 - (a) to require any applicant to get registered with any authority as the State Government may specify;
 - (b) to require any applicant to produce before it, or before a duly authorized officer of the State Government, as the case may be, such books, accounts documents, instruments, or commodities is custody and control of the applicant, as may be necessary for proper evaluation of the application;
 - (c) to required any applicant to allow entry and inspection of any premises, from which activities claimed to be for the welfare of consumers are stated to be carried on, to a duly authorized officer of the State Government, as the case may be;
 - (d) to get the accounts of the applicants audited, for ensuring proper utilization of the grant;
 - (e) to require any applicant, in case of any default, or suppression of material information on his part, to refund in lump-sum along with accrued interest, the sanctioned grant to the Committee, and to be subject to prosecution under the Act;
 - (f) to recover any sum due from any applicant in accordance with the provisions of the Act;

- (g) to require any applicant, or class of applicants to submit a periodical report, indicating proper utilization of the grant;
- (h) to reject an application placed before it on account of factual inconsistency, or inaccuracy in material particulars;
- (i) to recommend minimum financial assistance, by way of grant to an applicant, having regard to his financial status, and importance and utility of the nature of activity under pursuit, after ensuring that the financial assistance provided shall not be mis-utilized;
- (j) to identify beneficial and safe sectors, where investments out of Fund may be made, and make recommendations, accordingly;
- (k) to relax the conditions required for the period of engagement in consumer welfare activities of an applicant;
- (l) to make guidelines for the management, and administration of the Fund.
- (7) The Committee shall not consider an application, unless it has been inquired into, in material details and recommended for consideration accordingly, by the Member Secretary.
- (8) The Committee shall make recommendations :—
 - (a) for making available grants to any applicant;
 - (b) for investment of the money available in the Fund;
 - (c) for making available grants (on selective basis) for reimbursing legal expenses incurred by a complainant, or class of complainants in a consumer dispute, after its final adjudication;
 - (d) for making available grants for any other purpose recommended by the Central Consumer Protection Council (as may be considered appropriate by the Committee);
 - (e) for making available up to 50% of the funds credited to the Fund each year, for publicity/consumer awareness on GST, provided the availability of funds for consumer welfare activities of the Department of Consumer Affairs is not less than twenty-five crore rupees per annum.

Explanation.—For the purposes of this rule.—

(a) 'applicant' means,—

- (i). the Central Government or State Government;
- (ii) regulatory authorities or autonomous bodies constituted under an Act of Parliament or the Legislature of a State or Union Territory;
- (iii) any agency or organization engaged in consumer welfare activities for a minimum period of three years, registered under the Companies Act, 2013 (Central Act No. 18 of 2013) or under any other law for the time being in force;
- (iv) village or mandal or samiti or samiti level co-operatives or consumers especially Women, Scheduled Castes and Scheduled Tribes;
- (v) an educational or research institution incorporated by an Act of Parliament or the Legislature of a State or Union Territory in India or other educational institutions established by an Act of Parliament or declared to be deemed as a University under section 3 of the University Grants Commission Act, 1956 (Central Act No. 3 of 1956) and which has consumers studies as part of its curriculum for a minimum period of three years; and

- (vi) a complainant as defined under clause (b) of sub-section (1) of section 2 of the Consumer Protection Act, 1986 (Central Act No. 68 of 1986), who applies for reimbursement of legal expenses incurred by him in a case instituted by him in a consumer dispute redressal agency.
- (b) 'application' means an application in the form as specified by the Standing Committee from time to time;
- (c) 'Central Consumer Protection Council' means the Central Consumer Protection Council, established under sub-section (1) of section 4 of the Consumer Protection Act, 1986 (Central Act No. 68 of 1986), for promotion and protection of rights of consumers;
- (d) 'Committee' means the Committee constituted under sub-rule (4);
- (e) 'consumer' has the same meaning as assigned to it in clause (d) of sub-section (1) of section 2 of the Consumer Protection Act, 1986 (Central Act No. 68 of 1986), and includes consumer of goods on which central tax has been paid;
- (f) 'Fund' means the Fund established by the State Government under section 57 of the Madhya Pradesh Goods and Services Tax Act, 2017 (No. 19 of 2017);
- (g) 'proper officer' means the officer having the power under the Act to make an order that the whole or any part of the state tax is refundable;

3. Amendment in FORM GST ITC-03.—In FORM GST ITC-03, after entry (5) (e), for the instruction against "***", the following shall be substituted, namely :—

"** The value of capital goods shall be the invoice value reduced by 1/60th per month or part thereof from the date of invoice"

4. Amendment in FORM GSTR-8 : After FORM GSTR-8 and before Form GSTR-11, the following FORM shall be inserted, namely :—

"FORM GSTR-10
(See rule 81)
Final Return

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1. GSTIN
 2. Legal name
 3. Trade Name, if any
 4. Address for future correspondence,
 5. Effective date of cancellation of registration
(Date of closure of business or the date from which registration is to be cancelled)
 6. Reference number of cancellation order
 7. Date of cancellation order
-

8. Details of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods/plant and machinery on which input tax credit is required to be reversed and paid back to Government.

Sr. No.	GST IN	Invoice/ Bill of Entry	Description of inputs held in stock, inputs contained in semi- finished or finished goods held in stock and capital goods/ plant and machinery	Unit Quantity Code (UQC)	Qty	Value (As adjusted by debit/ credit note)	Input tax credit/ Tax payable (whichever is higher(Rs.))				
							Central tax	State/ Union territory tax	Integrated tax	Cess	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

8(a) Inputs held in stock (where invoice is available)

8(b) Inputs contained in semi-finished or finished goods held in stock (where invoice is available)

8(c) Capital goods/plant and machinery held in stock

8(d) Inputs held in stock or inputs as contained in semi-finished/finished goods held in stock (where invoice not available)

9. Amount of tax payable and paid (based on Table 8)—

Sr. No.	Description	ITC reversible/ Tax payable	Tax paid along with application for cancellation of registration (GST REG-16)	Balance tax payable (3-4)	Amount paid through debit to electronic cash ledger	Amount paid through debit to electronic credit ledger			
						Central Tax	State/ Union territory Tax	Integrated Tax	Cess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Central Tax								
2.	State/Union territory Tax								
3.	Integrated Tax								
4.	Cess								

10. Interest, late fee payable and paid

Description (1)	Amount payable (2)	Amount Paid (3)
(I) Interest on account of—		
(a) Integrated Tax		
(b) Central Tax		
(c) State/Union territory Tax		
(d) Cess		
(II) Late fee—		
(a) Central Tax		
(b) State/Union territory tax		

11. Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of authorized signatory_____

Name_____

Designation/Status_____

Date—dd/mm/yyyy

Instructions :

1. This form is not required to be filed by taxpayers or persons who are registered as :—

- (i) Input Service Distributions;
- (ii) Persons paying tax under section 10;
- (iii) Non-resident taxable person;
- (iv) Persons required to deduct tax at source under section 51; and
- (v) Persons required to collect tax at source under section 52;

2. Details of stock of inputs, inputs contained in semi-finished or finished goods and stock of capital goods/ plant and machinery on which input tax credit has been availed:

3. Following points need to be taken care of while providing details of stock at Sl. No. 8,—

- (i) where that tax invoices related to the inputs held in stock or inputs contained in semi-finished or finished goods held in stock are not available, the registered person shall estimate the amount under sub-rule (3) of rule 44 based on prevailing market price of the goods;
- (ii) in case of capital goods/plant and machinery, the value should be the invoice value reduced by 1/60th per month or part thereof from the date of invoice/purchase taking useful life as five years.

4. The details furnished in accordance with sub-rule (3) of rule 44 in the Table at Sl. No. 8 (against entry 8 (d) shall be duly certified by a practicing-chartered accountant or cost accountant, Copy of the certificate shall be uploaded while filing the details.";

5. Substitution of FORM GST DRC-07: The following FORM, shall be substituted against the existing FORM GST DRC-07, namely :—

"FORM GST DRC-07
[See rule 142 (5)]
Summary of the order

1. Details of order,—

(a) Order No. (b) Order date (c) Tax period -

2. Issues involved — << drop down >> classification, valuation, rate of tax, suppression of turnover, excess ITC claimed, excess refund released, place of supply, others (specify)

3. Description of goods/services—

Sr. No.	HSN	Description
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4. Details of demand

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Place of supply	Act	Tax/ Cess	Interest	Penalty	Other
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Signature
Name
Designation

Copy to.—

Instructions:

1. This form is not required to be filled by taxpayers or persons who are registered as :—

- (vi) Input Service Distributor;
- (vii) Persons paying tax under section 10;
- (viii) Non-resident taxable persons;
- (ix) Persons required to deduct tax at source under section 51; and
- (x) Persons required to collect tax at source under section 52.

2. In case of capital goods, the value should be the invoice value reduced by 1/60th per month or part thereof from the date of invoice/purchase taking useful life as five years."

6. This notification shall deemed to have come into effect on 18th day of April, 2018.

By order and in the name of the Governor of Madhya Pradesh,

ADITI KUMAR TRIPATHI, Dy. Secy.